

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

-----X
EUROSPARK INDUSTRIES, INC.,

Plaintiff,

Report and Recommendation
CV-05-0208 (ERK) (JMA)

-against-

MASSACHUSETTS BAY INSURANCE COMPANY,

Defendant.

-----X
A P P E A R A N C E S:

Daniel J. Friedman, Esq.
Abrams, Gorelick, Friedman & Jacobson, P.C.
115 Broadway, 11th Floor
New York, NY 10006
Attorney for Plaintiff

Raymond Dowd, Esq.
Dowd & Marotta, LLC
277 Broadway, Suite 1310
New York, NY 10007
Attorney for Defendants

Joshua Mallin, Esq.
Weg & Myers, P.C.
52 Duane Street
New York, NY 10007
Attorney for Defendants

AZRACK, United States Magistrate Judge:

By Order of June 9, 2005, the above captioned action was referred to me by the
Honorable Edward R. Korman to report on whether any relevant material exists on tapes of
telephone conversations made by Michael Spiegel. I reviewed all of the materials provided to

obtain an understanding of the matter. With this background information in mind, I reviewed the transcripts. There is no material relevant to the lawsuit in any of the recorded conversations. See Fed. R. Civ. P. 26(b)(1).

Any objections to this Report and Recommendation must be filed with the Clerk of the Court, with a copy to the undersigned, within ten (10) days of receipt of this Report. Failure to file objections within the specified time waives the right to appeal the District Court's order.

See 28 U.S.C. § 636(b)(1)(A); Fed. R. Civ. P. 72, 6(a), 6(e).

SO ORDERED.

Dated: Brooklyn, New York
July 13, 2005

_____/s/_____
JOAN M. AZRACK
UNITED STATES MAGISTRATE JUDGE